
Date	11 March 2022
Location	Virtual meeting

AGENDA

Time	Agenda item	Agenda ref.
11.00-11.15	Welcome and introduction on the meeting's agenda	
	Supplier Finance Arrangements	
	To be discussed at this meeting:	
11.15-12.15	The staff will provide an overview of the International Accounting Standards Board (IASB)'s proposals in the Exposure Draft <i>Supplier Finance Arrangements</i> . The staff would like to discuss the IASB's proposals and seek GPF members' views on these proposals.	1
	Background:	
	In November 2021, the IASB published the Exposure Draft <i>Supplier Finance Arrangements</i> that proposes to amend IAS 7 <i>Statement of Cash Flows</i> and IFRS 7 <i>Financial Instruments: Disclosures</i> . The IASB is seeking feedback by 28 March 2022.	

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Time	Agenda item	Agenda ref.
	<p>Non-current Liabilities with Covenants (Amendments to IAS 1)</p> <p>To be discussed at this meeting:</p> <p>The staff will provide an overview of the IASB's proposals in the Exposure Draft <i>Non-current Liabilities with Covenants</i> (proposed amendments to IAS 1). The staff would like to discuss the IASB's proposals and seek GPF members' views on these proposals.</p> <p>Background:</p> <p>In November 2021, the IASB published the Exposure Draft <i>Non-current Liabilities with Covenants</i> (proposed amendments to IAS 1). The Exposure Draft aims to improve the information an entity provides when its right to defer settlement of a liability for at least twelve months is subject to compliance with conditions, in addition to addressing concerns about the classification of such a liability as current or non-current. The comment letter period is open until 21 March 2022.</p>	2
12.15-13.15		
13.15-13.30	Break	
13.30-14.30	<p>IASB and IFRS Interpretations Committee Update</p> <p>A brief overview of the progress made by the IASB on its work plan will be provided. The staff will comment on the latest agenda decisions and the issues being considered by the Interpretations Committee.</p>	3
	End of public meeting	